

## FAQ's for Cigarette Tax Returns for In-State Cigarette Wholesalers

- Cigarette returns are due by the 25<sup>th</sup> of the month following business. If no business was conducted a zero return must be submitted
- The return may be submitted electronically by emailing the completed return and/or excel spreadsheets to the following email address: [taxation-adminmsa@tax.state.nv.us](mailto:taxation-adminmsa@tax.state.nv.us)
- A minimum Cigarette inventory of \$10,000.00 must be maintained pursuant to Nevada Revised Statute (NRS) 370.090
- In-State Cigarette Wholesalers are required to file CT-01, CT-02, CT-03 (if applicable), CT-04 and CT-05
- In-State Cigarette Wholesalers should account for all inventory stored in Nevada
- CT-03 is only to be filed if the Cigarette Wholesaler applies Nevada Stamps or Nevada Tribal Stamps to Non-Participating Manufacturers brands. If this does not apply, do not attach the CT-03
- CT-04 is to be completed for all cigarette sales made within Nevada (Unstamped, Nevada Stamped, or Nevada Tribal Stamped). You can no longer attach a forms not provided by the Department
- Report all sales of unstamped cigarettes into other states using the CT-04
- CT-05 must be completed for all purchases of cigarettes, stamped or unstamped. You can no longer attach forms not provided by the Department

### Helpful Links:

Cigarette Return and Excel Files for electronic submission:

<http://tax.state.nv.us/forms.htm#cigforms>

Nevada Tobacco Directory:

<http://tax.state.nv.us/forms.htm#cigforms> / Tobacco Directory

Nevada Revised Statutes for Cigarettes, Chapter 370:

<http://www.leg.state.nv.us/Nrs/NRS-370.html>

Nevada Attorney General Tobacco Unit:

<http://ag.state.nv.us/org/bol/pubsafe/tobacco/tobacco.html>

Contact Information at Department of Taxation for questions with Cigarette Return

Shirley Rains (775) 684-2165 or Jodie Tonkin (775) 684-2101